CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 29, July 1968-December 1968. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

A capsule guide to the major areas affected by the 1968 tax law, 29JTAX68, Aug68.
A partnership is not a "person" under Section 267, 29JTAX17, Jul68.
A practitioner's current appraisal of the depreciation guidelines, *by Donald C. Opatrny*, 29JTAX194, Oct68.
Coping with recapture problems in taxable sales of corporate assets, *by N. Jerold Cohen*, 29JTAX130, Sep68.
How the IRS carries on its unrelenting search for purchases of goodwill, *by Robert G. Skinner*, 29JTAX288, Nov68.
IRS defines limits on restoration of income relief, 29JTAX17, Jul 68.
IRS erroneous denial of deductions for software continues to burden EDP growth, *by F. L. Dougan and R. E. McSorley*, 29JTAX322, Dec68.
IRS limits advertising expense deductions, 29JTAX292, Nov68.
Leasing: the current tax picture in rental of industrial facilities and equipment, *by Harry A. Olsen and Henry G. Wisniewski*, 29JTAX12, Jul68.
Loans after repayment becomes unlikely are equity, 27JTAX18, Jul68.
Payments for damaged tools 1231 gain, says DC, 29JTAX17, Jul68.
Rebuilt machine can be both new and used, says IRS, 29JTAX135, Sep68.
Sale of movie rights yields capital gains to play producers, 29JTAX199, Oct68.
Second Circuit defines components of a written plan under Section 1244, *by M. A. Smith and D. M. Tannenbaum*, 29JTAX66, Aug68.
Surrey says study proves reserve ration test is "fair and efficient," 29JTAX70, Aug68.
Tax Court again takes narrow view of Section 166(g), 29JTAX16, Jul68.
Tax Court hews to "debt-reserve-is-income-under-351," 29JTAX16, Jul68.
Tax traps in new law pose problems: IRS answers some, 29JTAX69, Aug68.
Watch out for limitations on fragmented sales, 29JTAX291, Nov68.
When actual sales may not establish fair market value for securities, *by Robert S. Holzman*, 29JTAX134, Sep68.
When income is deferable can be a close question, 29JTAX324, Dec68.
Whiskey investors' costs not deductible, says Tax Court, 29JTAX292, Nov68.

COMPENSATION

Achieving employee status for a Section 403(b) tax sheltered annuity, *by William H. Hoffman*, 29JTAX24, Jul68.
Avoiding 80% rule for H.R. 10 life insurance premiums, 29JTAX38, Jul68.
Dissimilar vesting not necessarily discriminatory, 29JTAX207, Oct68.
Employees of ventures must be covered in plan, says IRS, 29JTAX372, Dec68.
HR 10 users start to favor profit-sharing plans, 29JTAX145, Sep68.
How Treasury's new proposed rules on integrating retirement plans will work, *by Edward M. Alvarez*, 29JTAX258, Nov68.
IRS position on retirement age amplified by new Ruling, 29JTAX207, Oct68.
Medical payment plans can discriminate in favor of stockholder-employees, *by Gilbert S. Bass*, 29JTAX142, Sep68.
Partnership year determines H.R. 10 deduction, 29JTAX373, Dec68.
Pepsi reversal confuses area of qualification of salaried only plan, 29JTAX206, Oct68.
Proposed Regs hit "restricted stock" plans, 29JTAX373, Dec68.
Release of investment letter does not modify option, 29JTAX144, Sep68.
Severance pay deduction is limited to year of payment, 29JTAX145, Sep68.
Two new professional corporation cases: Taxpayers win four straight, *by Berrien C. Eaton, Jr.*, 29JTAX202, Oct68.
Treasury gives latest figures on qualified plan approvals, 29JTAX372, Dec68.
Variable contribution formulas increase flexibility of H.R. 10 profit-sharing plans, *by William T. Harrison*, 29JTAX370, Dec68.

CORPORATIONS

CA-4 clarifies use of strict net effect test for 302(b)(1), 29JTAX314, Oct68.
CA-6 says 351 bars dividend treatment under 304, 29JTAX356, Dec68.
Coping with the problems presented in a stock-plus-boot C reorganization, *by John B. Leake*, 29JTAX354, Dec68.
Corporations cannot deduct reimbursable expenses either, 29JTAX154, Sep68.
The F-reorganization enigma: what is a "mere change in form or place"?, *by Jerry A. Kasner*, 29JTAX210, Oct68.
How to avoid losing a 1244 ordinary loss deduction, 29JTAX357, Dec68.
IRS reports corporate profits reached new high for 1963, 29JTAX154, Sep68.
New danger in liquidating a subsidiary, 29JTAX307, Nov68.
One-year renewable note held a security, 29JTAX308, Nov68.
Ownership is attributed to nonstockholder in 304 redemption, 29JTAX214, Oct 68.
Proposed Regs clarify impact of stockholder rents in PHC, 29JTAX356, Dec 68.
Proposed Regs provide specific rules for allocating consolidated tax liability, *by Arnold Jay Cohen*, 29JTAX5, Jul68.
Sale can convert debt into equity, says Tax Court, 29JTAX81, Aug68.
Section 337 does not apply to accounts receivable, 29JTAX154, Sep68.
Section 337 liquidations: Planning for recognition of related expenses, *by William H. Hoffman, Jr.*, 29JTAX304, Nov68.
Solving asset basis problems created by 334(b)(2) liquidation, *by Jerome P. Solari*, 29JTAX150, Sep68.
Supreme Court further restricts the step transaction doctrine, *by Robert A. Jacobs*, 29JTAX2, Jul68.
Tax Court bails out taxpayer from improvident 333 election, 29JTAX153, Sep68.
Taxpayer upheld: substance of transaction controls form, 29JTAX358, Dec68.
351 covers "sale" after transfer; but alternatives exist, 29JTAX4, Jul68.
When are payments to widow-stockholders deductible?, 29JTAX308, Nov68.
When IRS treats debt as equity widespread tax problems can result, *by Waller H. Horsley*, 29JTAX78, Aug68.

ESTATES, TRUSTS & GIFTS

ALI approves most provisions of Estate and Gift Tax Project, 29JTAX88, Aug 68.
CA-5 in Prichard, includes in estate policy subject to parol agreement, *by Winthrop D. Thies*, 29JTAX86, Aug68.
CA-6 okays estate's double deduction of single expense, 29JTAX272, Nov68.
District court invalidates IRS' three-year premium payment rule, *by Sherwin P. Simmons*, 29JTAX338, Dec68.
Does Section 1341 apply to estate repaying income received by decedent?, *by Michael P. Oshatz*, 29JTAX166, Sep68.
Dower agreement loses marital deduction, 29JTAX272, Nov68.
Estate planning and family corporations: the alternatives and pitfalls, *by Reynold B. Thomas, Jr.*, 29JTAX226, Oct68.
Estate planning for the taxpayer with multistate property interests, *by Robert A. Hendrickson*, 29JTAX264, Nov 68.
Estate valuation date for transfers is transfer date, 29JTAX337, Dec68.
IRS issues new form for release of estate tax liens, 29JTAX272, Nov68.
IRS rules that group-term life is assignable, but there are problems, *by Winthrop D. Thies*, 29JTAX168, Sep68.
Is the Keck case an unwarranted expansion of Section 691 income?, *by Robert A. Parr*, 29JTAX29, Jul68.
Marital deduction can be lost by separate agreement, 29JTAX169, Sep68.
Present value of non-dividend stock can be ascertained, 29JTAX271, Nov68.
Property transfer in marital settlement is gift too, 29JTAX232, Oct68.
Retroactive amendment fails to salvage tax benefit, 29JTAX232, Oct68.
Tax planning for the art collector: New techniques for old masters, *by Hugo J. Melvoin*, 29JTAX332, Dec68.
Trust income beneficiary may shift income and tax burden, 29JTAX232, Oct 68.
Use of estimated legal fees by estate avoids Section 6511
What is effect of insurance policy facts when intent of parties differs from them?, 29JTAX269, Nov68.
Widow's allowance paid out of corpus is deductible, 29JTAX273, Nov68.

EXEMPT INSTITUTIONS

How much "politicking" can a charitable organization engage in?, *by William J. Lehrfeld*, 29JTAX236, Oct68.
New rules for quick delisting of charitable organizations, 29JTAX112, Aug 68.
Simplified filing for unrelated income of $5,000 or less, 29JTAX112, Aug68.

INTERNATIONAL TRADE

Bibliographies on two aspects of foreign taxation, 29JTAX365, Dec68.
How the 367 guidelines will be applied to asset acquisition situations, *by Donald L. Herskovitz*, 29JTAX362, Dec68.
New objective tests established by IRS for favorable Section 367 rulings, *by Donald L.Herskovitz*, 29JTAX158, Sep 68.
Steps that can be taken to reduce the tax impact on repatriated earnings, *by Prieur J. Leary, Jr.*, 29JTAX42, Jul68.
Tax shelter in Puerto Rico today: How to select the most advantageous form for operating, *by Walter F. O'Connor and H. Edward Dobroski*, 29JTAX248, Oct68.
Three income tax conventions approved by the U. S. Senate, 29JTAX163, Sep 68.
Underlying concepts for handling minimum distribution elections, *by Jesse M. Miles*, 29JTAX161, Sep68.

PARTNERSHIPS

A partner can be the employee of a partnership, says CA-5, 29JTAX48, Jul68.
Partners get higher basis despite payments to wife, 29JTAX48, Jul68.
Subchapter S v. partnership: a guide to their contrasting tax treatments, *by Victor H. Tidwell*, 29JTAX174, Sep68.

PERSONAL

Bond, note to charity, is nondeductible promise to pay, 29JTAX180, Sep68.
Commuting to hazardous place of employment is deductible, 29JTAX105, Aug68.
Corporation's contribution may be a dividend, 29JTAX180, Sep68.
Exempt income from alimony trust not taxable to ex-wife, 29JTAX180, Sep68.
It gets harder to deduct cost of a yacht: two recent cases, 29JTAX105, Aug68.
"Living" expenses related to move are income, says CA-10, 29JTAX345, Dec 68.
More than $25 T&E expense must have a receipt, says TC, 29JTAX346, Dec68.
Sideline ventures: planning to achieve maximum benefits from losses incurred, *by Robert L. Waters*, 29JTAX 100, Aug68.
Tax planning for the unusual securities transaction, *by William L. Morrison*, 29JTAX240, Oct68.
Use of commodity straddles can effect impressive tax savings, *by L. Goldfein and L. Hochberg*, 29JTAX342, Dec68.

POLICY

AICPA favors small claims Tax Court division, 29JTAX316, Nov68.
Bill to limit farm losses picks up support, 29JTAX315, Nov68.
Increased revenue potential of broadened tax bases revealed by ABA study, 29 JTAX314, Nov68.
Major tax reform—six experts give their views, 29JTAX316, Nov68.
Surtax will have to be extended says Rep. Mills, 29JTAX316, Nov68.
Tax reform program to comply with '68 surcharge act, 29JTAX315, Nov68.

PROCEDURES

A practitioner's guide to achieving favorable tax settlements with the IRS, *by Maxwell A. H. Wakely*, 29JTAX220, Oct68.
Acquiescence to joint return can be implied, 29JTAX281, Nov68.
CA-5 says IRS must pay witness fees and other allowances to those it summons, *by William G. McCollom and Willy Nordwind, Jr.*, 29JTAX278, Nov68.
Changes in two Congressional tax committees, 29JTAX378, Dec68.
Georgia and IRS conclude tax cooperation pact, 29JTAX378, Dec68.
Hellmuth succeeds White in Treasury tax policy post, 29JTAX283, Nov68.
Hofstra University to house new IRS training center, 29JTAX, Jul68.
IRS' computer operations boost additional revenues, 29JTAX38, Jul68.
IRS employee's wrong advice does not create estoppel, 29JTAX224, Oct68.
IRS personnel cutback may also sharply curtail audits, 29JTAX223, Oct68.
IRS telephone call is not a second examination, 29JTAX37, Jul68.
Is IRS promising "instant review" for office audits, 29JTAX378, Dec68.
Items of interest discussed at IRS liaison meetings, 29JTAX282, Nov68.
Lawrence P. Doss becomes Director of IRS Data Center, 29JTAX224, Oct68.
The new Federal Rules of Appellate Procedure: how they operate, *by Charles P. Dugan and C. Owen Johnson*, 29 JTAX34, Jul68.
Simonetti to head new Federal Taxation division, 29JTAX283, Nov68.
Sterrett to be new Tax Court judge, 29 JTAX379, Dec68.
Subchapter S name and UTI on 1040 stops 6-year rule, 29JTAX281, Nov68.
Supreme Court's decision in Mathis likely to have very limited effect, *by Paul P. Lipton*, 29JTAX32, Jul68.
Taxpayer summoned to IRS are eligible for witness fees, 29JTAX223, Oct68.
To what extent should tax men rely on malpractice insurance?, 29JTAX377, Dec68.
Two recent promotions are announced by the IRS, 29JTAX282, Nov68.

REAL ESTATE

Realty syndication: An income tax primer for investor and promoter, *by Martin J. Rabinowitz*, 29JTAX92, Aug68.

SHOP TALK

An uncommon contributions carryover adjustment, 29JTAX63, Jul68.
Caution on interest in Sub. S installment sale, 29JTAX64, Jul68.
Exchange of calves can be tax free, 29 JTAX128, Aug68.
Gain on contribution to pension plan not deferrable, 29JTAX128, Aug68.
Imputed interest of Subchapter S corporation, 29JTAX193, Sep68.

CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 29, July 1968-December 1968. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

A capsule guide to the major areas affected by the 1968 tax law, 29JTAX68, Aug68.
A partnership is not a "person" under Section 267, 29JTAX17, Jul68.
A practitioner's current appraisal of the depreciation guidelines, *by Donald C. Opatrny*, 29JTAX194, Oct68.
Coping with recapture problems in taxable sales of corporate assets, *by N. Jerold Cohen*, 29JTAX130, Sep68.
How the IRS carries on its unrelenting search for purchases of goodwill, *by Robert G. Skinner*, 29JTAX288, Nov68.
IRS defines limits on restoration of income relief, 29JTAX17, Jul 68.
IRS erroneous denial of deductions for software continues to burden EDP growth, *by F. L. Dougan and R. E. McSorley*, 29JTAX322, Dec68.
IRS limits advertising expense deductions, 29JTAX292, Nov68.
Leasing: the current tax picture in rental of industrial facilities and equipment, *by Harry A. Olsen and Henry G. Wisniewski*, 29JTAX12, Jul68.
Loans after repayment becomes unlikely are equity, 27JTAX18, Jul68.
Payments for damaged tools 1231 gain, says DC, 29JTAX17, Jul68.
Rebuilt machine can be both new and used, says IRS, 29JTAX135, Sep68.
Sale of movie rights yields capital gains to play producers, 29JTAX199, Oct68.
Second Circuit defines components of a written plan under Section 1244, *by M. A. Smith and D. M. Tannenbaum*, 29JTAX66, Aug68.
Surrey says study proves reserve ration test is "fair and efficient," 29JTAX70, Aug68.
Tax Court again takes narrow view of Section 166(g), 29JTAX16, Jul68.
Tax Court hews to "debt-reserve-is-income-under-351," 29JTAX16, Jul68.
Tax traps in new law pose problems: IRS answers some, 29JTAX69, Aug68.
Watch out for limitations on fragmented sales, 29JTAX291, Nov68.
When actual sales may not establish fair market value for securities, *by Robert S. Holzman*, 29JTAX134, Sep68.
When income is deferable can be a close question, 29JTAX324, Dec68.
Whiskey investors' costs not deductible, says Tax Court, 29JTAX292, Nov68.

COMPENSATION

Achieving employee status for a Section 403(b) tax sheltered annuity, *by William H. Hoffman*, 29JTAX24, Jul68.
Avoiding 80% rule for H.R. 10 life insurance premiums, 29JTAX38, Jul68.
Dissimilar vesting not necessarily discriminatory, 29JTAX207, Oct68.
Employees of ventures must be covered in plan, says IRS, 29JTAX372, Dec68.
HR 10 users start to favor profit-sharing plans, 29JTAX145, Sep68.
How Treasury's new proposed rules on integrating retirement plans will work, *by Edward M. Alvarez*, 29JTAX258, Nov68.
IRS position on retirement age amplified by new Ruling, 29JTAX207, Oct68.
Medical payment plans can discriminate in favor of stockholder-employees, *by Gilbert S. Bass*, 29JTAX142, Sep68.
Partnership year determines H.R. 10 deduction, 29JTAX373, Dec68.
Pepsi reversal confuses area of qualification of salaried only plan, 29JTAX206, Oct68.
Proposed Regs hit "restricted stock" plans, 29JTAX373, Dec68.
Release of investment letter does not modify option, 29JTAX144, Sep68.
Severance pay deduction is limited to year of payment, 29JTAX145, Sep68.
Two new professional corporation cases: Taxpayers win four straight, *by Berrien C. Eaton, Jr.*, 29JTAX202, Oct68.
Treasury gives latest figures on qualified plan approvals, 29JTAX372, Dec68.
Variable contribution formulas increase flexibility of H.R. 10 profit-sharing plans, *by William T. Harrison*, 29JTAX370, Dec68.

CORPORATIONS

CA-4 clarifies use of strict net effect test for 302(b)(1), 29JTAX314, Oct68.
CA-6 says 351 bars dividend treatment under 304, 29JTAX356, Dec68.
Coping with the problems presented in a stock-plus-boot C reorganization, *by John B. Leake*, 29JTAX354, Dec68.
Corporations cannot deduct reimbursable expenses either, 29JTAX154, Sep68.
The F-reorganization enigma: what is a "mere change in form or place"?, *by Jerry A. Kasner*, 29JTAX210, Oct68.
How to avoid losing a 1244 ordinary loss deduction, 29JTAX357, Dec68.
IRS reports corporate profits reached new high for 1963, 29JTAX154, Sep68.
New danger in liquidating a subsidiary, 29JTAX307, Nov68.
One-year renewable note held a security, 29JTAX308, Nov68.
Ownership is attributed to nonstockholder in 304 redemption, 29JTAX214, Oct 68.
Proposed Regs clarify impact of stockholder rents in PHC, 29JTAX356, Dec 68.
Proposed Regs provide specific rules for allocating consolidated tax liability, *by Arnold Jay Cohen*, 29JTAX5, Jul68.
Sale can convert debt into equity, says Tax Court, 29JTAX81, Aug68.
Section 337 does not apply to accounts receivable, 29JTAX154, Sep68.
Section 337 liquidations: Planning for recognition of related expenses, *by William H. Hoffman, Jr.*, 29JTAX304, Nov68.
Solving asset basis problems created by 334(b)(2) liquidation, *by Jerome P. Solari*, 29JTAX150, Sep68.
Supreme Court further restricts the step transaction doctrine, *by Robert A. Jacobs*, 29JTAX2, Jul68.
Tax Court bails out taxpayer from improvident 333 election, 29JTAX153, Sep68.
Taxpayer upheld: substance of transaction controls form, 29JTAX358, Dec68.
351 covers "sale" after transfer; but alternatives exist, 29JTAX4, Jul68.
When are payments to widow-stockholders deductible?, 29JTAX308, Nov68.
When IRS treats debt as equity widespread tax problems can result, *by Waller H. Horsley*, 29JTAX78, Aug68.

ESTATES, TRUSTS & GIFTS

ALI approves most provisions of Estate and Gift Tax Project, 29JTAX88, Aug 68.
CA-5 in Prichard, includes in estate policy subject to parol agreement, *by Winthrop D. Thies*, 29JTAX86, Aug68.
CA-6 okays estate's double deduction of single expense, 29JTAX272, Nov68.
District court invalidates IRS' three-year premium payment rule, *by Sherwin P. Simmons*, 29JTAX338, Dec68.
Does Section 1341 apply to estate repaying income received by decedent?, *by Michael P. Oshatz*, 29JTAX166, Sep68.
Dower agreement loses marital deduction, 29JTAX272, Nov68.
Estate planning and family corporations: the alternatives and pitfalls, *by Reynold B. Thomas, Jr.*, 29JTAX226, Oct68.
Estate planning for the taxpayer with multistate property interests, *by Robert A. Hendrickson*, 29JTAX264, Nov 68.
Estate valuation date for transfers is transfer date, 29JTAX337, Dec68.
IRS issues new form for release of estate tax liens, 29JTAX272, Nov68.
IRS rules that group-term life is assignable, but there are problems, *by Winthrop D. Thies*, 29JTAX168, Sep68.
Is the Keck case an unwarranted expansion of Section 691 income?, *by Robert A. Parr*, 29JTAX29, Jul68.
Marital deduction can be lost by separate agreement, 29JTAX169, Sep68.
Present value of non-dividend stock can be ascertained, 29JTAX271, Nov68.
Property transfer in marital settlement is gift too, 29JTAX232, Oct68.
Retroactive amendment fails to salvage tax benefit, 29JTAX232, Oct68.
Tax planning for the art collector: New techniques for old masters, *by Hugo J. Melvoin*, 29JTAX332, Dec68.
Trust income beneficiary may shift income and tax burden, 29JTAX232, Oct 68.
Use of estimated legal fees by estate avoids Section 6511
What is effect of insurance policy facts when intent of parties differs from them?, 29JTAX269, Nov68.
Widow's allowance paid out of corpus is deductible, 29JTAX273, Nov68.

EXEMPT INSTITUTIONS

How much "politicking" can a charitable organization engage in?, *by William J. Lehrfeld*, 29JTAX236, Oct68.
New rules for quick delisting of charitable organizations, 29JTAX112, Aug 68.
Simplified filing for unrelated income of $5,000 or less, 29JTAX112, Aug68.

INTERNATIONAL TRADE

Bibliographies on two aspects of foreign taxation, 29JTAX365, Dec68.
How the 367 guidelines will be applied to asset acquisition situations, *by Donald L. Herskovitz*, 29JTAX362, Dec68.
New objective tests established by IRS for favorable Section 367 rulings, *by Donald L.Herskovitz*, 29JTAX158, Sep 68.
Steps that can be taken to reduce the tax impact on repatriated earnings, *by Prieur J. Leary, Jr.*, 29JTAX42, Jul68.
Tax shelter in Puerto Rico today: How to select the most advantageous form for operating, *by Walter F. O'Connor and H. Edward Dobroski*, 29JTAX248, Oct68.
Three income tax conventions approved by the U. S. Senate, 29JTAX163, Sep 68.
Underlying concepts for handling minimum distribution elections, *by Jesse M. Miles*, 29JTAX161, Sep68.

PARTNERSHIPS

A partner can be the employee of a partnership, says CA-5, 29JTAX48, Jul68.
Partners get higher basis despite payments to wife, 29JTAX48, Jul68.
Subchapter S v. partnership: a guide to their contrasting tax treatments, *by Victor H. Tidwell*, 29JTAX174, Sep68.

PERSONAL

Bond, note to charity, is nondeductible promise to pay, 29JTAX180, Sep68.
Commuting to hazardous place of employment is deductible, 29JTAX105, Aug68.
Corporation's contribution may be a dividend, 29JTAX180, Sep68.
Exempt income from alimony trust not taxable to ex-wife, 29JTAX180, Sep68.
It gets harder to deduct cost of a yacht: two recent cases, 29JTAX105, Aug68.
"Living" expenses related to move are income, says CA-10, 29JTAX345, Dec 68.
More than $25 T&E expense must have a receipt, says TC, 29JTAX346, Dec68.
Sideline ventures: planning to achieve maximum benefits from losses incurred, *by Robert L. Waters*, 29JTAX 100, Aug68.
Tax planning for the unusual securities transaction, *by William L. Morrison*, 29JTAX240, Oct68.
Use of commodity straddles can effect impressive tax savings, *by L. Goldfein and L. Hochberg*, 29JTAX342, Dec68.

POLICY

AICPA favors small claims Tax Court division, 29JTAX316, Nov68.
Bill to limit farm losses picks up support, 29JTAX315, Nov68.
Increased revenue potential of broadened tax bases revealed by ABA study, 29 JTAX314, Nov68.
Major tax reform—six experts give their views, 29JTAX316, Nov68.
Surtax will have to be extended says Rep. Mills, 29JTAX316, Nov68.
Tax reform program to comply with '68 surcharge act, 29JTAX315, Nov68.

PROCEDURES

A practitioner's guide to achieving favorable tax settlements with the IRS, *by Maxwell A. H. Wakely*, 29JTAX220, Oct68.
Acquiescence to joint return can be implied, 29JTAX281, Nov68.
CA-5 says IRS must pay witness fees and other allowances to those it summons, *by William G. McCollom and Willy Nordwind, Jr.*, 29JTAX278, Nov68.
Changes in two Congressional tax committees, 29JTAX378, Dec68.
Georgia and IRS conclude tax cooperation pact, 29JTAX378, Dec68.
Hellmuth succeeds White in Treasury tax policy post, 29JTAX283, Nov68.
Hofstra University to house new IRS training center, 29JTAX, Jul68.
IRS' computer operations boost additional revenues, 29JTAX38, Jul68.
IRS employee's wrong advice does not create estoppel, 29JTAX224, Oct68.
IRS personnel cutback may also sharply curtail audits, 29JTAX223, Oct68.
IRS telephone call is not a second examination, 29JTAX37, Jul68.
Is IRS promising "instant review" for office audits, 29JTAX378, Dec68.
Items of interest discussed at IRS liaison meetings, 29JTAX282, Nov68.
Lawrence P. Doss becomes Director of IRS Data Center, 29JTAX224, Oct68.
The new Federal Rules of Appellate Procedure: how they operate, *by Charles P. Dugan and C. Owen Johnson*, 29 JTAX34, Jul68.
Simonetti to head new Federal Taxation division, 29JTAX283, Nov68.
Sterrett to be new Tax Court judge, 29 JTAX379, Dec68.
Subchapter S name and UTI on 1040 stops 6-year rule, 29JTAX281, Nov68.
Supreme Court's decision in Mathis likely to have very limited effect, *by Paul P. Lipton*, 29JTAX32, Jul68.
Taxpayer summoned to IRS are eligible for witness fees, 29JTAX223, Oct68.
To what extent should tax men rely on malpractice insurance?, 29JTAX377, Dec68.
Two recent promotions are announced by the IRS, 29JTAX282, Nov68.

REAL ESTATE

Realty syndication: An income tax primer for investor and promoter, *by Martin J. Rabinowitz*, 29JTAX92, Aug68.

SHOP TALK

An uncommon contributions carryover adjustment, 29JTAX63, Jul68.
Caution on interest in Sub. S installment sale, 29JTAX64, Jul68.
Exchange of calves can be tax free, 29 JTAX128, Aug68.
Gain on contribution to pension plan not deferrable, 29JTAX128, Aug68.
Imputed interest of Subchapter S corporation, 29JTAX193, Sep68.

Installment sale of installment obligations, 29JTAX383, Dec68.

Is there no limit to the long arm of the tax collector?, 29JTAX128, Aug68.

LTV two-class common approach ignores 305, 29JTAX255, Oct68.

New proposed Regulations on Section 305, 29JTAX319, Nov68.

New techniques in "B" reorganization, 29JTAX191, Sep68.

No installment method for open end contract, 29JTAX192, Sep68.

Occidental sale of Hooker stock avoids creeping reorg., 29JTAX256, Oct68.

Redemptions prior to reorgs are still troublesome, 29JTAX63, Jul68.

Refund offset against prior liability, 29 JTAX383, Dec68.

Second reorganization may destroy the first, 29JTAX127, Aug68.

The split gift in year of death dilemma, 29JTAX255, Oct68.

Squibb spinoff ruling stirs further comment, 29JTAX191. Sep68.

Tax consequences debated in proxy fight, 29JTAX64, Jul68.

Tax treatment of convertible debentures, 29JTAX190, Sep68.

Taxing campaign contributions, 29JTAX 192, Sep68.

Treatment of convertible debentures issue, 29JTAX382, Dec68.

Treatment of debt securities in "B" reorganization, 29JTAX319, Nov68.

Withholding in interest paid by foreign finance subs?, 29JTAX319, Nov68.

SPECIAL INDUSTRIES

Savings and loan associations acquire new tax problems, *by William D. Sparrow*, 29JTAX118, Aug68.

STATE & LOCAL

All states now have condominium laws, 29JTAX57, Jul68.

The interstate taxation bill: its provisions and alternatives, *by James R. Wynn*, 29JTAX110, Aug68.

Only eight states do not permit reciprocal tax suits. 29JTAX57, Jul68.

States move in as Federal realty transfer tax expires, 29JTAX57, Jul68.

Supreme Court limits authority of states in applying apportionment formulas, *by Giles A. Wanamaker, Jr.*, 29JTAX 54, Jul68.

AUTHORS

258 Edward M. Alvarez
142 Gilbert S. Bass
5 Arnold Jay Cohen
130 N. Jerold Cohen
248 H. Edward Dobroski
322 Francis L. Dougan
34 Charles P. Dugan
202 Berrien C. Eaton, Jr.
342 Laurence Goldfein
370 William T. Harrison
264 Robert A. Hendrickson
158, 362 Donald L. Herskovitz
342 Lester Hochberg
24, 304 William H. Hoffman, Jr.
134 Robert S. Holzman
78 Waller H. Horsley
2 Robert A. Jacobs
34 C. Owen Johnson
210 Jerry A. Kasner
354 John B. Leake
42 Prieur J. Leary, Jr.
236 William J. Lehrfeld
32 Paul P. Lipton
278 William G. McCollom
322 Raymond E. McSorley
322 Hugo J. Melvoin
161 Jesse M. Miles
240 William L. Morrison
278 Willy Nordwind, Jr.
248 Walter F. O'Connor
12 Harry A. Olsen
194 Donald C. Opatrny
166 Michael P. Oshatz
29 Robert A. Parr
92 Martin J. Rabinowitz
338 Sherwin P. Simmons
288 Robert G. Skinner
66 Morton A. Smith
150 Jerome P. Solari
118 William D. Sparrow
66 Donald M. Tannenbaum
86, 168 Winthrop D. Thies
226 Reynold B. Thomas, Jr.
174 Victor H. Tidwell
220 Maxwell A. H. Wakely
54 Giles A. Wanamaker, Jr.
100 Robert L. Waters
12 Henry G. Wisniewski
110 James R. Wynn

INDEX OF NEW DECISIONS AND IRS ACTIONS REPORTED IN THIS ISSUE

THE INDEX below lists new court decisions, cases where certiorari has been granted or denied, and IRS actions involving acquiescences, nonacquiescences, Revenue Rulings and Procedures, TIR's, etc. Cases are listed by the significant word or words in the citation, generally the taxpayer's last or principal name. The number is the page where the summary will be found. An asterisk (*) indicates that the case is discussed in an article on the page shown.

Court Decisions

*Alter 346
Anderson & Son, Inc. 358
Arnold 353
Artnell 331
Aphessetche 328
Bar L Ranch 379
Birmingham Trust National Bank 330
Britt 361
Brooke 352
Brown 348
Bunnel 379
Champion Development Co., Inc. 379
Commercial Capital Corp. 329
Cooke 361
Dahlstrom 326
Dodge 347
Frankel 350
Francis 350
Ferris 325
Fox 329
Gale 381
Gefen 368
Gotcher 351
*Gorman 338
Graves 328
Griswold 360
Griswold 359
Grunebaum 366
Hicks 348
Hamberg 352
Hancock Bank, Trustee 331
Henning 351
Holloway 349
Hunt 347
Kerner 375
Lanrao, Inc. 359
Lanz 329
Lowry 329
Lyiade Investment Trust 330
Merritt, Sr. 346
Mills 327
McGee 352
McInnis 348
McNutt 331
National Cash Register Co. 366
Nelson 326
New England Wooden Ware 359
Novak 347
Nutil 359
Odom 330
Pacific Grains, Inc. 358
Patterson 325
Regan & Co., Inc. 367
*Righter 337
Rinehart 367
Ritz 351
Roob 327
Rosenberg 348
Rountree 351
S. P. Realty Co., Inc. 359
*Sanford 346
Scheitel 328
Scott 350
Seraydar 348
Skilken 328
Smith 349
Sonora Community Hospital 375
Stanton 350
*Starr 345
*Stickney 356
Stearns 326
Stubbs 347
Super Food Services, Inc. 328
The Flick, Inc. 351
Transport Mfg. & Equipment Co. 380
Transport Manufacturing & Equipment Company of Delaware 360
Tatum 330
Tri-S Corporation 327
Tennessee Foundry & Machine Co. 352
Venn 380
Warren 351
Warner 357
Watts 325
*Waterman Steamship Corporation 354
Wehrli 380
Weigman 329
West 381
West 349
Worrell 349
*Willits 324
Winterburn 360
Young Auto Parts 360

Certiorari Denied

A. J. Industries, Inc. 326
Del Mar 341
DeNiro 341
Freeland Estate 381
Goodall Estate 329
Goodman 327
Gorman 381
Powe 341
Rexach 380
Trust Co. of Ga. 340

Acquiescences

Wiltchik 366

Regulations

TD 6970 366
TD 6975 374
F. R. Doc. 68-11210 375
F. R. Doc. 68-11475 327
*F. R. Doc. 68-13135 373

Revenue Procedures

*Rev. Proc. 68-30 378
Rev. Proc. 68-31 379
Rev. Proc. 68-32 379
Rev. Proc. 68-34 374

Revenue Rulings

*Rev. Rul. 68-138 373
Rev. Rul. 68-340 367
Rev. Rul. 68-353 366
Rev. Rul. 68-354 352
Rev. Rul. 68-355 347
*Rev. Rul. 68-370 372
Rev. Rul. 68-371 374
Rev. Rul. 68-372 374
Rev. Rul. 68-373 374
Rev. Rul. 68-374 374
Rev. Rul. 68-375 374
Rev. Rul. 68-376 374
Rev. Rul. 68-390 373
Rev. Rul. 68-391 373
Rev. Rul. 68-396 368
Rev. Rul. 68-398 368
Rev. Rul. 68-399 368
Rev. Rul. 68-408 373
Rev. Rul. 68-410 361
Rev. Rul. 68-412 368
Rev. Rul. 68-414 350
Rev. Rul. 68-415 348
Rev. Rul. 68-416 351
Rev. Rul. 68-417 347
Rev. Rul. 68-421 361
Rev. Rul. 68-422 374
Rev. Rul. 68-423 361
Rev. Rul. 68-425 351
Rev. Rul. 68-426 368
Rev. Rul. 68-427 368
Rev. Rul. 68-428 368
Rev. Rul. 68-453 373
Rev. Rul. 68-454 374
Rev. Rul. 68-455 376
Rev. Rul. 68-456 341
Rev. Rul. 68-457 346
Rev. Rul. 68-470 325
Rev. Rul. 68-472 358
Rev. Rul. 68-473 330
Rev. Rul. 68-474 376
Rev. Rul. 68-475 330
Rev. Rul. 68-477 367
Rev. Rul. 68-478 325
Rev. Rul. 68-479 369
Rev. Rul. 68-482 331
Rev. Rul. 68-483 328
Rev. Rul. 68-484 359
Rev. Rul. 68-485 350
Rev. Rul. 68-487 326
Rev. Rul. 68-488 326
Rev. Rul. 68-589 376
Rev. Rul. 68-491 326
Rev. Rul. 68-495 369
Rev. Rul. 68-496 375
Rev. Rul. 68-497 367
Rev. Rul. 68-500 341
Rev. Rul. 68-503 353
Rev. Rul. 68-504 375
Rev. Rul. 68-505 375
Rev. Rul. 68-506 341
Rev. Rul. 68-507 346

Announcements

Ann. 68-55 375
Ann. 68-62 379
IRS News release 8/22/68 379